

In re Former BL Stores, Inc., et al., Case No. 24-11967

Exhibit C

PwC US Tax LLP

Professional Services by Project, Professional, and Date - Fourth Interim Application Period

Date	Name	Position	Description	Hours	Total Compensation
Hourly Services					
2024 Tax Compliance Services					
7/7/2025	Natania Patterson	Senior Associate	0725F0001: Address documentation updates	0.50	
7/7/2025	Stella Huang	Senior Associate	0725F0002: Update formulas in state tabs of combined workpapers	2.50	
7/8/2025	Anna Belluardo	Manager	0725F0003: State workpaper review	1.50	
7/8/2025	Stella Huang	Senior Associate	0725F0004: Finish updates to combined workpaper	1.50	
7/8/2025	Stella Huang	Senior Associate	0725F0005: Updates to various state specific workpapers	4.00	
7/9/2025	Anna Belluardo	Manager	0725F0006: Workpaper review and email to client	2.00	
7/9/2025	Brian Trueman	Director	0725F0007: Big Lots tax compliance call with team - check in on federal updates and answer questions	1.00	
7/9/2025	Christopher Trout	Specialist	0725F0008: Preparing TN returns for both entities	4.00	
7/9/2025	Gitika Thirani	Senior Associate	0725F0009: Reviewing state returns	4.00	
7/9/2025	Gitika Thirani	Senior Associate	0725F0010: Reviewing state returns	0.50	
7/9/2025	Gitika Thirani	Senior Associate	0725F0011: Reviewing workpapers and state returns	3.00	
7/9/2025	Stella Huang	Senior Associate	0725F0012: Transfer state support/tie-out workpapers to combined workpaper (3.0); Tax Docs and OneSource access for team members (1.0)	4.00	
7/10/2025	Ryan Gustafson	Specialist	0725F0013: Transferred MS BLI balance sheet info to workpaper	1.00	
7/10/2025	Stella Huang	Senior Associate	0725F0014: Workpaper updates	2.00	
7/11/2025	Ryan Gustafson	Specialist	0725F0015: Finish Preparing MS BLI workpaper	3.00	
7/11/2025	Ryan Gustafson	Specialist	0725F0016: Preparing CA LLC workpaper and began LA BLS/BLI workpapers	4.00	
7/11/2025	Matthew Messer	Associate	0725F0017: Updates to e-file qualification of federal tax return	0.50	
7/14/2025	Christopher Trout	Specialist	0725F0018: Preparing MD returns for both entities	4.00	
7/14/2025	Natania Patterson	Senior Associate	0725F0019: Walkthrough of workpapers (1.5); review State Returns TN (1.5)	3.00	
7/14/2025	Ryan Gustafson	Specialist	0725F0020: Finish Preparing LA BLS/BLI, CT Capital Base/Net Worth, and NJ Schedule 8 workpapers	4.00	
7/15/2025	Christopher Trout	Specialist	0725F0021: Preparing AL CPT return	2.00	
7/15/2025	Christopher Trout	Specialist	0725F0022: Revisions for DE, MD and TN returns	4.00	
7/15/2025	Natania Patterson	Senior Associate	0725F0023: Review State Returns MD	3.00	
7/16/2025	Anna Belluardo	Manager	0725F0024: Review state compliance workpapers	0.50	
7/16/2025	Brian Trueman	Director	0725F0025: Connect with the Federal team on status of return	0.50	
7/16/2025	Christopher Trout	Specialist	0725F0026: Revisions for MD and TN returns	2.00	
7/16/2025	Natania Patterson	Senior Associate	0725F0027: Review revisions for MD and TN State Returns	2.50	
7/17/2025	Gitika Thirani	Senior Associate	0725F0028: Reviewing comments cleared returns	0.50	
7/17/2025	Stella Huang	Senior Associate	0725F0029: Review DE returns for BLS and BLI	1.00	
7/18/2025	Brian Trueman	Director	0725F0030: Follow up with M. Burris (Big Lots) on information requests for state returns	0.50	
7/18/2025	Christopher Trout	Specialist	0725F0031: Preparing LA Returns for BLI and BLS	4.00	
7/18/2025	Stella Huang	Senior Associate	0725F0032: Finish review for DE returns	1.00	
7/21/2025	Anna Belluardo	Manager	0725F0033: Reviewing state return open items and workpapers	0.50	
7/21/2025	Brian Trueman	Director	0725F0034: Discuss open items with M. Burris (Big Lots) and the federal team	1.00	
7/21/2025	Stella Huang	Senior Associate	0725F0035: Review MD and TN returns for BLS and BLI	3.00	
7/21/2025	Matthew Messer	Associate	0725F0036: Qualify Big Lots return by fixing diagnostics and reprint	0.50	
7/22/2025	Craig Keller	Partner	0725F0037: Big Lots Compliance and Gain Loss Discussion with A. Oberhausen (PwC)	0.50	
7/24/2025	Anna Belluardo	Manager	0725F0038: Check in on compliance workpapers, update for B. Trueman (PwC)	0.50	
7/24/2025	Christopher Trout	Specialist	0725F0039: Revisions for DE, MD and TN returns	3.00	
7/24/2025	Matthew Messer	Associate	0725F0040: Preparation of transmittal letter and return updates	1.00	
7/25/2025	Anna Belluardo	Manager	0725F0041: Check in on status of state items	0.50	
7/25/2025	Natania Patterson	Senior Associate	0725F0042: Big Lots - review revisions for TN and MD	2.50	
7/25/2025	Natania Patterson	Senior Associate	0725F0043: Walkthrough of files and OneSource for preparers	1.00	

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Date	Name	Position	Description	Hours	Total Compensation
7/25/2025	Stella Huang	Senior Associate	0725F0044: Check in on returns status and answer questions	1.00	
7/28/2025	Christopher Trout	Specialist	0725F0045: Revisions for DE, AL and MD returns	3.00	
7/28/2025	Natania Patterson	Senior Associate	0725F0046: Review AL-CPT	1.50	
7/28/2025	Craig Keller	Partner	0725F0047: Federal Return review discussion with C. Keller (PwC) and A. Oberhausen (PwC)	0.50	
7/28/2025	Austin Oberhausen	Manager	0725F0048: Federal Return review discussion with C. Keller (PwC) and A. Oberhausen (PwC)	0.50	
7/28/2025	Austin Oberhausen	Manager	0725F0049: Federal return review and gain/loss reconciliation	1.50	
7/29/2025	Austin Oberhausen	Manager	0725F0050: Return tax loss updates and emails	1.00	
7/30/2025	Natania Patterson	Senior Associate	0725F0051: Review AL-CPT and LLC-MD and make updates	1.50	
7/30/2025	Austin Oberhausen	Manager	0725F0052: Big Lots federal tax return related updates	2.00	
7/31/2025	Natania Patterson	Senior Associate	0725F0053: Review LA returns	4.00	
7/31/2025	Natania Patterson	Senior Associate	0725F0054: Review LA returns	0.50	
7/31/2025	Austin Oberhausen	Manager	0725F0055: Big Lots federal tax return updates	2.50	
8/1/2025	Christopher Trout	Specialist	0825F0056: 2024 BLS and BLI - LA Revisions	4.00	
8/1/2025	Natania Patterson	Senior Associate	0825F0057: Internal call with preparer over LA review comments	0.50	
8/4/2025	Brian Trueman	Director	0825F0058: Review state implications with Federal changes/questions and Montana return items	0.50	
8/5/2025	Anna Belluardo	Manager	0825F0059: Addressing question from the state of Montana	0.50	
8/5/2025	Natania Patterson	Senior Associate	0825F0060: Review BLI - LA	1.00	
8/5/2025	Natania Patterson	Senior Associate	0825F0061: Review State Returns - BLS-MD and BLI-LA	4.00	
8/5/2025	Austin Oberhausen	Manager	0825F0062: Big Lots federal tax return updates	1.00	
8/6/2025	Austin Oberhausen	Manager	0825F0063: Call with B. Slayman (Big Lots) on gain/loss reconciliation and review of same	2.50	
8/7/2025	Christopher Trout	Specialist	0825F0064: 2024 BLS and BLI - LA Revisions	2.00	
8/8/2025	Natania Patterson	Senior Associate	0825F0065: Review BLI - LA and OIT	4.00	
8/8/2025	Natania Patterson	Senior Associate	0825F0066: Review BLS - LA, OIT	0.50	
8/11/2025	Austin Oberhausen	Manager	0825F0067: Big Lots federal tax return updates	1.00	
8/12/2025	Brian Trueman	Director	0825F0068: Update from the Federal team (1.0); Follow up with M. Burris (Big Lots) on state specific questions with Federal updates (0.5)	1.50	
8/12/2025	Austin Oberhausen	Manager	0825F0069: Big Lots federal tax return updates	1.50	
8/13/2025	Brian Trueman	Director	0825F0070: Connect with the status of return and workpaper preparation and remaining outstanding information requests from Big Lots	1.50	
8/18/2025	Anna Belluardo	Manager	0825F0071: Checking status of federal, scheduling regroup call	0.50	
8/18/2025	Brian Trueman	Director	0825F0072: Review Gain/Loss allocation and finalization of the Federal return	0.50	
8/18/2025	Lesa Shoemaker	Partner	0825F0073: Big Lots state return review	0.50	
8/18/2025	Craig Keller	Partner	0825F0074: Federal Return Review	2.00	
8/19/2025	Craig Keller	Partner	0825F0075: Review confirmation items for federal tax return	2.00	
8/19/2025	Austin Oberhausen	Manager	0825F0076: Call with B. Slayman (Big Lots) and walkthrough of federal tax return	2.50	
8/20/2025	Anna Belluardo	Manager	0825F0077: Federal return status check and address questions	1.00	
8/20/2025	Brian Trueman	Director	0825F0078: Discuss Federal updates and impact to Federal return with the team	0.50	
8/20/2025	Austin Oberhausen	Manager	0825F0079: Call with C. Keller (PwC) and A. Oberhausen (PwC) on federal tax return review and documentation	1.00	
8/20/2025	Austin Oberhausen	Manager	0825F0080: Perform documentation on federal tax return	3.00	
8/20/2025	Craig Keller	Partner	0825F0081: Call with C. Keller (PwC) and A. Oberhausen (PwC) on federal tax return review and documentation	1.00	
8/21/2025	Brian Trueman	Director	0825F0082: Update information request from M. Burris (Big Lots), discuss Michigan questions	0.50	
8/21/2025	Stella Huang	Senior Associate	0825F0083: Draft open items email to Mark Burris (Big Lots) (1.0), review BLS and BLI LA workpapers and returns (3.0)	4.00	
8/22/2025	Austin Oberhausen	Manager	0825F0084: Federal return updates	2.00	
8/25/2025	Matthew Messer	Associate	0825F0085: Reprint federal tax return and run comparison	1.00	
8/26/2025	Anna Belluardo	Manager	0825F0086: Check on federal status and state timing and open items	1.00	

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Date	Name	Position	Description	Hours	Total Compensation
8/26/2025	Brian Trueman	Director	0825F0087: Discussion with M. Burris (Big Lots) on follows ups with Michigan and CODI recognition	1.00	
8/26/2025	Craig Keller	Partner	0825F0088: Call with C. Keller (PwC) and A. Oberhausen (PwC) on federal tax return review	0.50	
8/26/2025	Austin Oberhausen	Manager	0825F0089: Call with C. Keller (PwC) and A. Oberhausen (PwC) on federal tax return review	0.50	
8/27/2025	Craig Keller	Partner	0825F0090: Federal Return Review	0.50	
8/28/2025	Austin Oberhausen	Manager	0825F0091: Updates to federal tax return	2.00	
8/29/2025	Craig Keller	Partner	0825F0092: Federal tax return finalization	1.00	
8/29/2025	Austin Oberhausen	Manager	0825F0093: Federal tax return finalization and delivery	1.50	
9/2/2025	Brian Trueman	Director	0925F0094: Discuss federal finalized numbers and updates with M. Burris (Big Lots)	0.50	
9/3/2025	Anna Belluardo	Manager	0925F0095: Tracker updates, emails to client, pulling final fed, workpaper tracking	2.00	
9/3/2025	Brian Trueman	Director	0925F0096: State return preparation update from A. Belluardo (Big Lots), discussion on remaining information needed from M. Burris (Big Lots)	0.50	
9/3/2025	Stella Huang	Senior Associate	0925F0097: Update unitary workpaper for final federal amounts and payments	1.00	
9/4/2025	Anna Belluardo	Manager	0925F0098: Updates for state workpapers and following up on open items	0.50	
9/4/2025	Stella Huang	Senior Associate	0925F0099: Connect on status and create unitary binders in OIT	1.00	
9/8/2025	Brian Trueman	Director	0925F0100: Review BLS drafted returns and answer questions	0.50	
9/8/2025	Ozzy Botero	Specialist	0925F0101: State returns workpaper and process review	0.50	
9/8/2025	Ozzy Botero	Specialist	0925F0102: Preparation of the 2024 CO Combined State Tax Return	2.50	
9/8/2025	Ozzy Botero	Specialist	0925F0103: Preparation of the 2024 ID Combined State Tax Return	2.00	
9/8/2025	Stella Huang	Senior Associate	0925F0104: Connect with team member on workpaper	0.50	
9/9/2025	Brian Trueman	Director	0925F0105: Discuss the state returns with Lesa Shoemaker (PwC) and follow up with Mark Burris (Big Lots) on information	0.50	
9/9/2025	Natania Patterson	Senior Associate	0925F0106: Big Lots - review return revisions	0.50	
9/9/2025	Ozzy Botero	Specialist	0925F0107: Complete Preparation of the 2024 CO Combined State Tax Return	3.00	
9/9/2025	Ozzy Botero	Specialist	0925F0108: Continue Preparation of the 2024 ID Combined State Tax Return	1.50	
9/9/2025	Ozzy Botero	Specialist	0925F0109: Preparation of the 2024 GA Combined State Tax Return	1.50	
9/9/2025	Stella Huang	Senior Associate	0925F0110: Tax Docs and OIT access for new team members	0.50	
9/9/2025	Lesa Shoemaker	Partner	0925F0111: Discuss the state returns with B. Trueman(PwC)	0.50	
9/10/2025	Ozzy Botero	Specialist	0925F0112: Complete Preparation of the 2024 GA Combined State Tax Return	2.50	
9/10/2025	Ozzy Botero	Specialist	0925F0113: Complete Preparation of the 2024 ID Combined State Tax Return	2.50	
9/10/2025	Ozzy Botero	Specialist	0925F0114: Preparation of the 2024 ME Combined State Tax Return	1.00	
9/11/2025	Ozzy Botero	Specialist	0925F0115: Complete Preparation of the 2024 ME Combined State Tax Return	2.00	
9/11/2025	Ozzy Botero	Specialist	0925F0116: Complete Preparation of the 2024 MO Combined State Tax Return	2.00	
9/11/2025	Ozzy Botero	Specialist	0925F0117: Complete Preparation of the 2024 NM Combined State Tax Return	2.00	
9/11/2025	Ozzy Botero	Specialist	0925F0118: Preparation of the 2024 MS Combined State Tax Return	1.00	
9/12/2025	Ozzy Botero	Specialist	0925F0119: Complete Preparation of the 2024 OR CAT Combined State Tax Return	3.00	
9/12/2025	Ozzy Botero	Specialist	0925F0120: Complete Preparation of the 2024 RI Combined State Tax Return	3.00	
9/12/2025	Ozzy Botero	Specialist	0925F0121: Preparation of the 2024 SC Combined State Tax Return	1.00	
9/14/2025	Lesa Shoemaker	Partner	0925F0122: Big Lots state return review	0.50	
9/15/2025	Anna Belluardo	Manager	0925F0123: Preparing state 163j calculation	1.00	
9/15/2025	Anna Belluardo	Manager	0925F0124: Review of state returns and workpapers	0.50	
9/15/2025	Christopher Trout	Specialist	0925F0125: 2024 BLS and BLI - MD and LA Revisions	3.00	
9/15/2025	Ozzy Botero	Specialist	0925F0126: Continue Preparation of the 2024 SC Combined State Tax Return	2.00	
9/16/2025	Ozzy Botero	Specialist	0925F0127: Complete Preparation of the 2024 SC Combined State Tax Return	2.50	
9/16/2025	Ozzy Botero	Specialist	0925F0128: Preparation of the 2024 BLI and Subs UT Unitary Return	2.00	
9/16/2025	Stella Huang	Senior Associate	0925F0129: Updates to CA LLC workpaper	1.00	
9/16/2025	Yoel Herrera	Associate	0925F0130: Big Lots, Inc. F&S Workpaper	0.50	

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Date	Name	Position	Description	Hours	Total Compensation
9/16/2025	Yoel Herrera	Associate	0925F0131: Big Lots, Inc. Preparing 568 Return	1.00	
9/16/2025	Yoel Herrera	Associate	0925F0132: Big Lots, Inc. Preparing state returns	0.50	
9/17/2025	Anna Belluardo	Manager	0925F0133: Review of separate returns	1.50	
9/17/2025	Ozzy Botero	Specialist	0925F0134: Complete Preparation of the 2024 BLI and Subs UT Unitary Return	3.00	
9/17/2025	Ozzy Botero	Specialist	0925F0135: Complete Preparation of the 2024 BLS LLC and Subs Combined WV Return	3.00	
9/17/2025	Ozzy Botero	Specialist	0925F0136: Preparation of the 2024 BLI and Subs AZ Unitary Return	1.00	
9/17/2025	Yoel Herrera	Associate	0925F0137: Big Lots, Inc. CA LLC OIT Returns	4.00	
9/17/2025	Yoel Herrera	Associate	0925F0138: Big Lots, Inc. Continue CA LLC OIT Returns	1.00	
9/18/2025	Natania Patterson	Senior Associate	0925F0139: Follow up on tasks and review Unitary CO	2.50	
9/18/2025	Natania Patterson	Senior Associate	0925F0140: Review Consolidated GA Return	2.50	
9/18/2025	Ozzy Botero	Specialist	0925F0141: Complete Preparation of the 2024 - BLI and Subs AR Return	3.00	
9/18/2025	Ozzy Botero	Specialist	0925F0142: Complete Preparation of the 2024 BLI and Subs AZ Unitary Return	3.00	
9/18/2025	Ozzy Botero	Specialist	0925F0143: Preparation of the 2024 BLS and Subs CT Return	1.00	
9/18/2025	Stella Huang	Senior Associate	0925F0144: Review CA LLC returns	1.00	
9/18/2025	Yoel Herrera	Associate	0925F0145: Big Lots, Inc. Updating CA LLC return	1.50	
9/19/2025	Natania Patterson	Senior Associate	0925F0146: Review AZ Returns	2.00	
9/19/2025	Natania Patterson	Senior Associate	0925F0147: Review WV and validation errors	2.50	
9/19/2025	Ozzy Botero	Specialist	0925F0148: Complete Preparation of the 2024 BLI and Subs FL Unitary Return	2.50	
9/19/2025	Ozzy Botero	Specialist	0925F0149: Complete Preparation of the 2024 BLS LLC and Subs IL Unitary Return	2.50	
9/19/2025	Ozzy Botero	Specialist	0925F0150: Continue Preparation of the 2024 BLS and Subs CT Return	1.50	
9/19/2025	Yoel Herrera	Associate	0925F0151: Big Lots, Inc. PNS CA LLC Return	3.50	
9/21/2025	Natania Patterson	Senior Associate	0925F0152: Big Lots - clear WV validation errors	1.00	
9/21/2025	Natania Patterson	Senior Associate	0925F0153: Review BLI - LA Return	1.00	
9/21/2025	Natania Patterson	Senior Associate	0925F0154: Review BLS - LA State Return	1.00	
9/21/2025	Natania Patterson	Senior Associate	0925F0155: Review BLS - MD State Return	0.50	
9/22/2025	Anna Belluardo	Manager	0925F0156: Checking in on status and open items, return review	2.00	
9/22/2025	Gitika Thirani	Senior Associate	0925F0157: Reviewing state returns	2.00	
9/22/2025	Natania Patterson	Senior Associate	0925F0158: Review State Returns	4.00	
9/22/2025	Natania Patterson	Senior Associate	0925F0159: Review State Returns, upload 7004 Acknowledgment, NOLs check	3.50	
9/22/2025	Ozzy Botero	Specialist	0925F0160: Update 2024 BLI and Subs CO Unitary Return based on review comments	1.50	
9/22/2025	Ozzy Botero	Specialist	0925F0161: Update 2024 BLI and Subs GA Return based on review comments	2.00	
9/22/2025	Ozzy Botero	Specialist	0925F0162: Update 2024 BLS LLC and Subs NM Return based on review comments	1.00	
9/22/2025	Ozzy Botero	Specialist	0925F0163: Update BLI and Subs - 2024 OR CAT Return based on review comments	1.50	
9/22/2025	Yoel Herrera	Associate	0925F0164: Big Lots, Inc. CA LLC Returns	4.00	
9/22/2025	Yoel Herrera	Associate	0925F0165: Big Lots, Inc. Continue CA LLC Returns	1.50	
9/23/2025	Anna Belluardo	Manager	0925F0166: Address client questions/requests (0.5), tax return review (1.5)	2.00	
9/23/2025	Natania Patterson	Senior Associate	0925F0167: Internal team chat regarding GA Return; review MO and ID State Returns	3.00	
9/23/2025	Natania Patterson	Senior Associate	0925F0168: Review ME State Return and assist with validation error	3.00	
9/23/2025	Ozzy Botero	Specialist	0925F0169: Update 2024 BLI and Subs GA Return based on review comments	1.50	
9/23/2025	Ozzy Botero	Specialist	0925F0170: Update 2024 BLI and Subs ID Unitary Return based on review comments	1.50	
9/23/2025	Ozzy Botero	Specialist	0925F0171: Update 2024 BLI and Subs ME Unitary Return based on review comments	1.50	
9/23/2025	Ozzy Botero	Specialist	0925F0172: Update 2024 BLI MO Unitary Return based on review comments	1.00	
9/23/2025	Yoel Herrera	Associate	0925F0173: Big Lots, Inc. CA LLC Returns	4.00	
9/24/2025	Natania Patterson	Senior Associate	0925F0174: Review AR Return	4.00	
9/24/2025	Natania Patterson	Senior Associate	0925F0175: Review updated GA Return and update PTIN, validation errors	4.00	
9/24/2025	Ozzy Botero	Specialist	0925F0176: Update 2024 BLI and Subs CO Unitary Return	1.50	

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Professional Services by Project, Professional, and Date - Fourth Interim Application Period

Date	Name	Position	Description	Hours	Total Compensation
9/24/2025	Ozzy Botero	Specialist	0925F0177: Update 2024 BLI and Subs ID Unitary Return	1.00	
9/24/2025	Ozzy Botero	Specialist	0925F0178: Update 2024 BLI and Subs ME Unitary Return	1.00	
9/24/2025	Ozzy Botero	Specialist	0925F0179: Update 2024 BLI MO Unitary Return	1.00	
9/24/2025	Ozzy Botero	Specialist	0925F0180: Update 2024 BLS LLC and Subs NM Return	1.00	
9/24/2025	Yoel Herrera	Associate	0925F0181: Big Lots, Inc. CA LLC Return	3.50	
9/25/2025	Anna Belluardo	Manager	0925F0182: Client questions/request - KY and others	1.00	
9/25/2025	Anna Belluardo	Manager	0925F0183: Return/workpaper review and open item follow-ups	1.50	
9/25/2025	Brian Trueman	Director	0925F0184: Connect with M. Burris (Big Lots) on PA depreciation and the return approach for disposals	0.50	
9/25/2025	Natania Patterson	Senior Associate	0925F0185: Review CO, ID and make some updates and re-qualify	3.00	
9/25/2025	Ozzy Botero	Specialist	0925F0186: Update 2024 BLI and Subs RI Unitary Return	2.00	
9/25/2025	Ozzy Botero	Specialist	0925F0187: Update 2024 SC Combined Return based on review comments	0.50	
9/25/2025	Ozzy Botero	Specialist	0925F0188: Update BLI and Subs - 2024 OR CAT Return	2.00	
9/26/2025	Anna Belluardo	Manager	0925F0189: Review of separate returns	0.50	
9/26/2025	Anna Belluardo	Manager	0925F0190: Workpaper and return review	4.00	
9/26/2025	Brian Trueman	Director	0925F0191: Discuss filing approach with M. Burris (Big Lots), state modification methodology	1.00	
9/26/2025	Natania Patterson	Senior Associate	0925F0192: Internal chat regarding RI; review ME and OIT	4.00	
9/26/2025	Ozzy Botero	Specialist	0925F0193: Preparation of the 2024 BLS LLC and Subs IL Unitary Return	1.00	
9/26/2025	Ozzy Botero	Specialist	0925F0194: Update 2024 BLI and Subs UT Unitary Return	1.50	
9/26/2025	Ozzy Botero	Specialist	0925F0195: Update 2024 BLS LLC and Subs WV Return	1.50	
9/26/2025	Ozzy Botero	Specialist	0925F0196: Update 2024 SC Combined Return	2.00	
9/26/2025	Stella Huang	Senior Associate	0925F0197: Update CA LLC sales	0.50	
9/29/2025	Anna Belluardo	Manager	0925F0198: Preparing state apportionment elimination workpapers	3.00	
9/29/2025	Brian Trueman	Director	0925F0199: Connect with team on timing, review PA depreciation and follow up on remaining information	1.00	
9/29/2025	Lesia Shoemaker	Partner	0925F0200: Big Lots review various items, conclusion on filings filing of returns, final payments, etc.	1.00	
9/29/2025	Natania Patterson	Senior Associate	0925F0201: Review MO and update attachments, OIT issue	2.50	
9/29/2025	Natania Patterson	Senior Associate	0925F0202: Review NM, AZ, and OR-CAT and update attachments	2.50	
9/29/2025	Ozzy Botero	Specialist	0925F0203: Continue Preparation of the 2024 BLS LLC and Subs IL Unitary Return	1.50	
9/29/2025	Ozzy Botero	Specialist	0925F0204: Update 2024 - BLI and Subs AR Return based on review comments	2.50	
9/29/2025	Ozzy Botero	Specialist	0925F0205: Update 2024 BLI and Subs AZ Unitary Return	2.00	
9/29/2025	Stella Huang	Senior Associate	0925F0206: Update CA unitary additional workpaper and request information	1.00	
9/29/2025	Yoel Herrera	Associate	0925F0207: Big Lots, Inc. Continue Clearing comments	1.00	
9/29/2025	Yoel Herrera	Associate	0925F0208: Big Lots, Inc. Updating returns	4.00	
9/29/2025	Lesia Shoemaker	Partner	0925F0209: Big Lots state return review - status of filings and payments	1.00	
9/30/2025	Anna Belluardo	Manager	0925F0210: OIT binder setup and resolving issues for states	1.00	
9/30/2025	Christopher Trout	Specialist	0925F0211: 2024 BLS Revisions	2.00	
9/30/2025	Natania Patterson	Senior Associate	0925F0212: Update Attachments in OIT for States review WV States and SC States	3.00	
9/30/2025	Ozzy Botero	Specialist	0925F0213: Complete Preparation of the 2024 BLS LLC and Subs IL Unitary Return	3.00	
9/30/2025	Ozzy Botero	Specialist	0925F0214: Continue updating 2024 - BLI and Subs AR Return based on review comments	1.00	
9/30/2025	Ozzy Botero	Specialist	0925F0215: Preparation of the 2024 BLI and Subs IA Unitary Return	2.00	
9/30/2025	Ozzy Botero	Specialist	0925F0216: Update 2024 BLI and Subs FL Unitary Return	2.00	
10/1/2025	Anna Belluardo	Manager	1025F0217: Return review comments	1.00	
10/1/2025	Christopher Trout	Specialist	1025F0218: 2024 BLS Revisions	3.50	
10/1/2025	Natania Patterson	Senior Associate	1025F0219: Review WV and IL returns	3.50	
10/1/2025	Ozzy Botero	Specialist	1025F0220: Call with N. Patterson (PwC) Reviewing the 2024 - BLI and Subs AR Return	0.50	
10/1/2025	Ozzy Botero	Specialist	1025F0221: Continue Preparation of the 2024 BLI and Subs IA Unitary Return	1.50	
10/1/2025	Ozzy Botero	Specialist	1025F0222: Update 2024 - BLI and Subs AR Return	2.00	

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Exhibit C

PwC US Tax LLP

Professional Services by Project, Professional, and Date - Fourth Interim Application Period

Date	Name	Position	Description	Hours	Total Compensation
10/2/2025	Anna Belluardo	Manager	1025F0223: Separate return review	4.00	
10/2/2025	Anna Belluardo	Manager	1025F0224: Unitary return review and discussions	0.50	
10/2/2025	Brian Trueman	Director	1025F0225: Discuss payments made and return filing positions with M. Burris (Big Lots)	1.00	
10/2/2025	Christopher Trout	Specialist	1025F0226: 2024 BLI Return Revisions	3.50	
10/2/2025	Christopher Trout	Specialist	1025F0227: 2024 BLS Revisions	4.00	
10/2/2025	Natania Patterson	Senior Associate	1025F0228: Big Lots - chat and internal calls regarding review comments (0.5); review AR return (1.5)	2.00	
10/2/2025	Ozzy Botero	Specialist	1025F0229: Continuing Preparation of the 2024 BLI and Subs IA Unitary Return	1.50	
10/2/2025	Ozzy Botero	Specialist	1025F0230: Preparation of the 2024 BLS LLC and Subs MN Return	2.00	
10/2/2025	Yoel Herrera	Associate	1025F0231: Big Lots, Inc. Clearing return comments	1.50	
10/3/2025	Anna Belluardo	Manager	1025F0232: Reviewing state returns	4.00	
10/3/2025	Brian Trueman	Director	1025F0233: State return information discussion with Anna Belluardo (PwC)	0.50	
10/3/2025	Christopher Trout	Specialist	1025F0234: 2024 BLS Revisions	3.50	
10/3/2025	Christopher Trout	Specialist	1025F0235: 2024 State Prep - KS, IN	4.00	
10/3/2025	Natania Patterson	Senior Associate	1025F0236: Internal chat regarding status of returns	0.50	
10/3/2025	Ozzy Botero	Specialist	1025F0237: Complete Preparation of the 2024 BLI and Subs IA Unitary Return	3.50	
10/3/2025	Ozzy Botero	Specialist	1025F0238: Continue Preparation of the 2024 BLS LLC and Subs MN Return	2.00	
10/3/2025	Ozzy Botero	Specialist	1025F0239: Update 2024 BLI and Subs FL Unitary Return based on review comments	1.50	
10/4/2025	Christopher Trout	Specialist	1025F0240: 2024 BLI State Return Revisions	4.00	
10/4/2025	Natania Patterson	Senior Associate	1025F0241: Big Lots IA return - chat and address validation error	0.50	
10/4/2025	Ozzy Botero	Specialist	1025F0242: Complete Preparation of the 2024 BLS LLC and Subs MN Return	3.50	
10/5/2025	Christopher Trout	Specialist	1025F0243: 2024 MS return prep and NY send extension	4.00	
10/5/2025	Natania Patterson	Senior Associate	1025F0244: Internal call regarding MT return	0.50	
10/5/2025	Ozzy Botero	Specialist	1025F0245: Preparation of the 2024 BLI and Subs MT Unitary Return	3.00	
10/6/2025	Anna Belluardo	Manager	1025F0246: Review of state returns and workpapers	3.00	
10/6/2025	Anna Belluardo	Manager	1025F0247: Review of state workpapers and returns	1.50	
10/6/2025	Brian Trueman	Director	1025F0248: Connect with Anna Belluardo (PwC) on state modifications	0.50	
10/6/2025	Christopher Trout	Specialist	1025F0249: 2024 NC and CT Returns	2.50	
10/6/2025	Natania Patterson	Senior Associate	1025F0250: Big Lots - internal chat regarding work updates	2.00	
10/7/2025	Anna Belluardo	Manager	1025F0251: Review of return updates	1.50	
10/7/2025	Brian Trueman	Director	1025F0252: Discuss Sec. 163(j) computation with A Belluardo (PwC)	0.50	
10/7/2025	Natania Patterson	Senior Associate	1025F0253: Updates to NY Extension Unitary and NC tax return	1.00	
10/7/2025	Ozzy Botero	Specialist	1025F0254: Complete Preparation of the 2024 BLI and Subs MT Unitary Return	2.50	
10/7/2025	Ozzy Botero	Specialist	1025F0255: Update 2024 BLI and Subs AR Return based on further review comments	1.00	
10/7/2025	Ozzy Botero	Specialist	1025F0256: Update 2024 BLI and Subs AZ Unitary Return based on further review comments	1.00	
10/7/2025	Ozzy Botero	Specialist	1025F0257: Update 2024 BLI and Subs CO Unitary Return based on further review comments	1.00	
10/8/2025	Brian Trueman	Director	1025F0258: Big Lots state return review and updates	2.50	
10/8/2025	Christopher Trout	Specialist	1025F0259: 2024 CT Return Prep	2.00	
10/8/2025	Emmanuel Bernadin	Specialist	1025F0260: Big Lots Stores, LLC Preparing PA State Form	3.50	
10/8/2025	Emmanuel Bernadin	Specialist	1025F0261: Big Lots, Inc. Preparing the NC State Form	3.50	
10/8/2025	Gitika Thirani	Senior Associate	1025F0262: Reviewing state returns	2.00	
10/8/2025	Natania Patterson	Senior Associate	1025F0263: Review updates for CO, AZ, CO and LA returns	2.50	
10/8/2025	Ozzy Botero	Specialist	1025F0264: Update 2024 BLI and Subs ID Unitary Return based on review comments	1.00	
10/8/2025	Ozzy Botero	Specialist	1025F0265: Update 2024 BLI MO Unitary Return based on review comments	1.00	
10/9/2025	Brian Trueman	Director	1025F0266: State return review (1.0), Capital Loss implications in TN (1.0), Sec. 163j calculation review (0.5)	2.50	
10/9/2025	Christopher Trout	Specialist	1025F0267: 2024 Big Lots ND return preparation	1.00	
10/9/2025	Christopher Trout	Specialist	1025F0268: 2024 CT and OR Return prep	4.00	

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PwC US Tax LLP

Professional Services by Project, Professional, and Date - Fourth Interim Application Period

Date	Name	Position	Description	Hours	Total Compensation
10/9/2025	Emmanuel Bernadin	Specialist	1025F0269: Big Lots, Inc. Preparing the PA State Form	2.00	
10/9/2025	Ozzy Botero	Specialist	1025F0270: Update 2024 BLI MO Unitary Return based on further review comments	2.00	
10/9/2025	Ozzy Botero	Specialist	1025F0271: Update 2024 BLS LLC and Subs NM Return based on review comments	1.00	
10/10/2025	Brian Trueman	Director	1025F0272: Address Sec. 163j questions	1.00	
10/10/2025	Christopher Trout	Specialist	1025F0273: 2024 ND return prep	3.00	
10/10/2025	Christopher Trout	Specialist	1025F0274: 2024 VA return prep	3.50	
10/10/2025	Natania Patterson	Senior Associate	1025F0275: Review MO, ID, BLI-NC returns	3.50	
10/10/2025	Ozzy Botero	Specialist	1025F0276: Update 2024 BLI and Subs UT Unitary Return based on review comments	1.00	
10/10/2025	Ozzy Botero	Specialist	1025F0277: Update 2024 BLS LLC and Subs NM Return based on further review comments	1.50	
10/10/2025	Ozzy Botero	Specialist	1025F0278: Update 2024 BLS LLC and Subs WV Return based on review comments	1.00	
10/10/2025	Yoel Herrera	Associate	1025F0279: Big Lots, Inc. Updating AVDC, LLC	1.00	
10/10/2025	Yoel Herrera	Associate	1025F0280: Big Lots, Inc. Updating Big Lots eCommerce, LLC	0.50	
10/10/2025	Yoel Herrera	Associate	1025F0281: Big Lots, Inc. Updating Big Lots F&S, LLC	1.00	
10/10/2025	Yoel Herrera	Associate	1025F0282: Big Lots, Inc. Updating Big Lots Great Basin, LLC	0.50	
10/10/2025	Yoel Herrera	Associate	1025F0283: Big Lots, Inc. Updating Big Lots Stores - PNS, LLC	1.00	
10/10/2025	Yoel Herrera	Associate	1025F0284: Big Lots, Inc. Updating Big Lots Stores, LLC and Subsidiaries	1.50	
10/10/2025	Yoel Herrera	Associate	1025F0285: Big Lots, Inc. Updating BLM, LLC	0.50	
10/11/2025	Christopher Trout	Specialist	1025F0286: 2024 Big Lots revisions and VA preparation	3.00	
10/11/2025	Emmanuel Bernadin	Specialist	1025F0287: Big Lots, Inc. Revising the NC State Form	3.00	
10/11/2025	Natania Patterson	Senior Associate	1025F0288: Review NM return	0.50	
10/12/2025	Emmanuel Bernadin	Specialist	1025F0289: Big Lots, Inc. and Subsidiaries Preparing AL State Form	4.00	
10/13/2025	Anna Belluardo	Manager	1025F0290: State Separate return review	2.50	
10/13/2025	Christopher Trout	Specialist	1025F0291: 2024 Big Lots Return Revisions	2.50	
10/13/2025	Christopher Trout	Specialist	1025F0292: 2024 Big Lots VT and WI return	4.00	
10/13/2025	Emmanuel Bernadin	Specialist	1025F0293: Big Lots, Inc. Revising the NC State Form	2.00	
10/13/2025	Natania Patterson	Senior Associate	1025F0294: Print Separate Proformas and upload to TD	1.00	
10/13/2025	Natania Patterson	Senior Associate	1025F0295: Review BLI TN, BLS LA, UT, MD, BLI NC	4.00	
10/13/2025	Ozzy Botero	Specialist	1025F0296: Continue updates to 2024 BLS LLC and Subs WV Return based on review comments	1.00	
10/13/2025	Ozzy Botero	Specialist	1025F0297: Preparation of the 2024 BLI and Subs NE Unitary Return	1.00	
10/13/2025	Ozzy Botero	Specialist	1025F0298: Update 2024 BLI and Subs UT Unitary Return based on further review comments	1.50	
10/13/2025	Yoel Herrera	Associate	1025F0299: Big Lots, Inc. Continue clearing comments for Big Lots, Inc. and Subsidiaries	1.50	
10/13/2025	Yoel Herrera	Associate	1025F0300: Big Lots, Inc. Updating Big Lots Stores, LLC and Subsidiaries IA	1.00	
10/13/2025	Yoel Herrera	Associate	1025F0301: Big Lots, Inc. Updating Big Lots, Inc. and Subsidiaries	4.00	
10/14/2025	Christopher Trout	Specialist	1025F0302: 2024 BLI State Return Revisions	1.50	
10/14/2025	Emmanuel Bernadin	Specialist	1025F0303: Big Lots Stores, LLC and Subsidiaries Preparing NH State Form	3.00	
10/14/2025	Natania Patterson	Senior Associate	1025F0304: Review and update MD and BLI-NC returns	4.00	
10/14/2025	Ozzy Botero	Specialist	1025F0305: Continue Preparation of the 2024 BLI and Subs NE Unitary Return	2.00	
10/14/2025	Ozzy Botero	Specialist	1025F0306: Continuing Clearing second Review Comments on: 2024 BLS LLC and Subs WV Return	2.00	
10/14/2025	Ozzy Botero	Specialist	1025F0307: Update 2024 BLI and Subs ID Unitary Return based on review comments	2.00	
10/15/2025	Anna Belluardo	Manager	1025F0308: Review of separate return updates	3.00	
10/15/2025	Brian Trueman	Director	1025F0309: State Return Review	1.00	
10/15/2025	Christopher Trout	Specialist	1025F0310: 2024 State Return Prep - MI	2.00	
10/15/2025	Emmanuel Bernadin	Specialist	1025F0311: Big Lots Stores, LLC and Subsidiaries Preparing NJ State Form	3.00	
10/15/2025	Natania Patterson	Senior Associate	1025F0312: Review VA, MS returns	4.00	
10/15/2025	Natania Patterson	Senior Associate	1025F0313: Review WV return	1.00	
10/15/2025	Natania Patterson	Senior Associate	1025F0314: Updates to BLI-MD, WI returns	4.00	

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Professional Services by Project, Professional, and Date - Fourth Interim Application Period

Date	Name	Position	Description	Hours	Total Compensation
10/15/2025	Ozzy Botero	Specialist	1025F0315: Continue updates to 2024 BLI and Subs ID Unitary Return based on review comments	1.00	
10/15/2025	Ozzy Botero	Specialist	1025F0316: Continuing Preparation of the 2024 BLI and Subs NE Unitary Return	2.00	
10/15/2025	Ozzy Botero	Specialist	1025F0317: Update 2024 BLS LLC and Subs WV Return based on further review comments	2.00	
10/15/2025	Yoel Herrera	Associate	1025F0318: Big Lots, Inc. Updating Big Lots Stores - PNS, LLC	0.50	
10/15/2025	Lesa Shoemaker	Partner	1025F0319: Big Lots state return review	0.50	
10/16/2025	Brian Trueman	Director	1025F0320: Big Lots state return review and updates	0.50	
10/16/2025	Christopher Trout	Specialist	1025F0321: 2024 State Revisions - MS	1.00	
10/16/2025	Christopher Trout	Specialist	1025F0322: 2024 State Revisions - WI, VT	4.00	
10/16/2025	Gitika Thirani	Senior Associate	1025F0323: Reviewing state returns	4.00	
10/16/2025	Gitika Thirani	Senior Associate	1025F0324: Reviewing state returns, reviewing after ETs comments	4.00	
10/16/2025	Ozzy Botero	Specialist	1025F0325: Complete updates to 2024 BLS LLC and Subs WV Return	1.50	
10/16/2025	Ozzy Botero	Specialist	1025F0326: Update 2024 BLI and Subs ID Unitary Return based on further review comments	1.50	
10/16/2025	Yoel Herrera	Associate	1025F0327: Big Lots, Inc. Continue clearing comments for Big Lots Stores	2.50	
10/16/2025	Yoel Herrera	Associate	1025F0328: Big Lots, Inc. Updating Big Lots Stores - CA LLC	1.50	
10/16/2025	Yoel Herrera	Associate	1025F0329: Big Lots, Inc. Updating Big Lots Stores - Clearing comments	4.00	
10/17/2025	Anna Belluardo	Manager	1025F0330: Return review - unitary return	1.00	
10/17/2025	Christopher Trout	Specialist	1025F0331: 2024 State Revisions - MS	3.50	
10/17/2025	Christopher Trout	Specialist	1025F0332: 2024 State Revisions KS, MI	4.00	
10/17/2025	Emmanuel Bernadin	Specialist	1025F0333: Big Lots Stores, LLC Revising PA State Form	3.50	
10/17/2025	Emmanuel Bernadin	Specialist	1025F0334: Big Lots, Inc. and Subsidiaries Preparing AL State Form	3.00	
10/17/2025	Gitika Thirani	Senior Associate	1025F0335: Reviewing state returns	4.00	
10/17/2025	Gitika Thirani	Senior Associate	1025F0336: Reviewing state returns, helping on review comments	4.00	
10/17/2025	Natania Patterson	Senior Associate	1025F0337: Internal call regarding NE, OR, OK returns	3.50	
10/17/2025	Natania Patterson	Senior Associate	1025F0338: Review ID, WV, WI, MO returns	4.00	
10/17/2025	Ozzy Botero	Specialist	1025F0339: Call Reviewing Return with N. Patterson (PwC): 2024 BLI and Subs NE Unitary Return	0.50	
10/17/2025	Yoel Herrera	Associate	1025F0340: Big Lots, Inc. Updating Big Lots Stores	0.50	
10/17/2025	Yoel Herrera	Associate	1025F0341: Big Lots, Inc. Updating Big Lots Stores - Updating AL BLI and subs	3.00	
10/17/2025	Yoel Herrera	Associate	1025F0342: Big Lots, Inc. Updating Big Lots Stores - Updating PA BLI and subs	3.00	
10/18/2025	Natania Patterson	Senior Associate	1025F0343: Review ND, MS return	1.50	
10/18/2025	Stella Huang	Senior Associate	1025F0344: Update NE elims, MA DRD, and NY balance sheet workpaper	3.50	
10/19/2025	Natania Patterson	Senior Associate	1025F0345: Review NJ, ND returns	1.50	
10/20/2025	Anna Belluardo	Manager	1025F0346: Review of return updates	0.50	
10/20/2025	Brian Trueman	Director	1025F0347: Big Lots state return review and updates	2.00	
10/20/2025	Christopher Trout	Specialist	1025F0348: 2024 State Revisions - MS, OK, OR	4.00	
10/20/2025	Emmanuel Bernadin	Specialist	1025F0349: Big Lots Stores, LLC and Subsidiaries Revising NJ State Form	4.00	
10/20/2025	Natania Patterson	Senior Associate	1025F0350: Review NH, MS returns	4.00	
10/20/2025	Natania Patterson	Senior Associate	1025F0351: Review OR, OK, CT returns	1.50	
10/20/2025	Yoel Herrera	Associate	1025F0352: Big Lots, Inc. continue creating city returns	3.00	
10/20/2025	Stella Huang	Senior Associate	1025F0353: Review city tax returns	2.50	
10/21/2025	Anna Belluardo	Manager	1025F0354: Review of UT, NM, MD returns	4.00	
10/21/2025	Brian Trueman	Director	1025F0355: Point clearance to finalize returns and continue reviewing state and city returns	1.50	
10/21/2025	Christopher Trout	Specialist	1025F0356: 2024 State Return Revisions	4.00	
10/21/2025	Christopher Trout	Specialist	1025F0357: 2025 State Return Revisions	3.50	
10/21/2025	Emmanuel Bernadin	Specialist	1025F0358: Big Lots Stores, LLC and Subsidiaries Revising NH State Form	4.00	
10/21/2025	Natania Patterson	Senior Associate	1025F0359: Review BLS-LA, BLI-LA returns (3.5), internal call regarding NE updates, NJ (0.5)	4.00	
10/21/2025	Natania Patterson	Senior Associate	1025F0360: Review MN, SC returns	3.00	

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PwC US Tax LLP

Professional Services by Project, Professional, and Date - Fourth Interim Application Period

Date	Name	Position	Description	Hours	Total Compensation
10/21/2025	Ozzy Botero	Specialist	1025F0361: Call Reviewing Apportionment Updates for 2024 NE Unitary Return with S. Huang (PwC)	0.50	
10/21/2025	Ozzy Botero	Specialist	1025F0362: Call Reviewing Return with N. Patterson (PwC): 2024 BLI and Subs NE Unitary Return	0.50	
10/21/2025	Ozzy Botero	Specialist	1025F0363: Updating 2024 SC Combined Return based on further review comments	4.00	
10/21/2025	Yoel Herrera	Associate	1025F0364: Big Lots, Inc. Continue creating city returns	0.50	
10/21/2025	Yoel Herrera	Associate	1025F0365: Big Lots, Inc. creating city returns	4.00	
10/21/2025	Yoel Herrera	Associate	1025F0366: Big Lots, Inc. Work on city returns	3.00	
10/21/2025	Lesa Shoemaker	Partner	1025F0367: Big Lots state return review	0.50	
10/21/2025	Stella Huang	Senior Associate	1025F0368: Address NE apportionment and OR CAT apportionment questions; review OH city template	3.00	
10/22/2025	Anna Belluardo	Manager	1025F0369: Review of SC, TN,ND returns	3.00	
10/22/2025	Anna Belluardo	Manager	1025F0370: Review of updates for review comments on unitary returns	4.00	
10/22/2025	Brian Trueman	Director	1025F0371: City and State Return review.	3.00	
10/22/2025	Christopher Trout	Specialist	1025F0372: 2026 State Return Revisions	4.00	
10/22/2025	Christopher Trout	Specialist	1025F0373: 2027 State Return Revisions	3.00	
10/22/2025	Emmanuel Bernadin	Specialist	1025F0374: Big Lots Stores, LLC and Subsidiaries Revising NH State Form	4.00	
10/22/2025	Emmanuel Bernadin	Specialist	1025F0375: Big Lots, Inc. Revising the NC State Form	1.50	
10/22/2025	Natania Patterson	Senior Associate	1025F0376: OIT for MS and validation errors, internal call regarding NH updates, review NH and make OIT updates	4.00	
10/22/2025	Ozzy Botero	Specialist	1025F0377: Update BLI and Subs - 2024 OR CAT Return based on review comments	1.00	
10/22/2025	Yoel Herrera	Associate	1025F0378: Big Lots, Inc. creating city returns	1.50	
10/22/2025	Yoel Herrera	Associate	1025F0379: Big Lots, Inc. Work on city returns	1.00	
10/22/2025	Yoel Herrera	Associate	1025F0380: Big Lots, Inc. Work on city returns	0.50	
10/22/2025	Stella Huang	Senior Associate	1025F0381: First review of OH and MI city templates and returns	4.00	
10/22/2025	Stella Huang	Senior Associate	1025F0382: Preparing OH KY and MO city tax returns	2.00	
10/23/2025	Anna Belluardo	Manager	1025F0383: Review of LA, ME returns	4.00	
10/23/2025	Anna Belluardo	Manager	1025F0384: Review of TN returns	2.50	
10/23/2025	Brian Trueman	Director	1025F0385: Answer client questions and update on timing of returns (0.5); review city and state returns (3.5)	4.00	
10/23/2025	Brian Trueman	Director	1025F0386: Review of City returns	1.00	
10/23/2025	Christopher Trout	Specialist	1025F0387: 2028 State Return Revisions	4.00	
10/23/2025	Christopher Trout	Specialist	1025F0388: 2029 State Return Revisions	3.50	
10/23/2025	Emmanuel Bernadin	Specialist	1025F0389: Big Lots Stores, LLC and Subsidiaries Revising MA State Form	4.00	
10/23/2025	Madeline Studer	Associate	1025F0390: Preparing OH and KY city returns	3.00	
10/23/2025	Natania Patterson	Senior Associate	1025F0391: Review NH, MS, NC-BLS, NC-BLI returns and make updates	4.00	
10/23/2025	Natania Patterson	Senior Associate	1025F0392: Review SC return (3.0), internal call regarding MS updates including with ET, CT (1.0)	4.00	
10/23/2025	Stella Huang	Senior Associate	1025F0393: Finish review OH city returns, review KY city template and returns	3.00	
10/23/2025	Stella Huang	Senior Associate	1025F0394: Update CA, KY, and TX workpapers	4.00	
10/24/2025	Anna Belluardo	Manager	1025F0395: Review of GA, RI, WV, WI returns	4.00	
10/24/2025	Anna Belluardo	Manager	1025F0396: Review of MS, MO returns	2.00	
10/24/2025	Brian Trueman	Director	1025F0397: Review state returns and discuss issues with Anna Belluardo (PwC)	3.50	
10/24/2025	Christopher Trout	Specialist	1025F0398: 2024 State Prep - NY	3.50	
10/24/2025	Christopher Trout	Specialist	1025F0399: 2030 State Return Revisions	4.00	
10/24/2025	Madeline Studer	Associate	1025F0400: Preparing KY city returns	1.50	
10/24/2025	Natania Patterson	Senior Associate	1025F0401: Review and update MA and CT returns	4.00	
10/24/2025	Natania Patterson	Senior Associate	1025F0402: Review MS updates, OR CAT updates	4.00	
10/24/2025	Ozzy Botero	Specialist	1025F0403: Update 2024 BLS and Subs NH Unitary Return based on further review comments	2.50	
10/24/2025	Ozzy Botero	Specialist	1025F0404: Update BLI and Subs - 2024 OR CAT Return based on further review comments	2.50	
10/24/2025	Lesa Shoemaker	Partner	1025F0405: Big Lots state return review	0.50	
10/25/2025	Anna Belluardo	Manager	1025F0406: Return review (CT, NH)	1.50	

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Professional Services by Project, Professional, and Date - Fourth Interim Application Period

Date	Name	Position	Description	Hours	Total Compensation
10/25/2025	Christopher Trout	Specialist	1025F0407: 2031 State Return Revisions	4.00	
10/25/2025	Natania Patterson	Senior Associate	1025F0408: Review MS, NY returns	2.50	
10/25/2025	Stella Huang	Senior Associate	1025F0409: First review KY city returns, finish TX workpaper	2.00	
10/26/2025	Anna Belluaro	Manager	1025F0410: Review of unitary returns and updates	4.00	
10/26/2025	Brian Trueman	Director	1025F0411: Big Lots state return review and updates	2.50	
10/26/2025	Natania Patterson	Senior Associate	1025F0412: MS updates in OIT, OIT support, update CT	2.50	
10/27/2025	Anna Belluaro	Manager	1025F0413: Review of NY, CT, NE and AR returns	4.00	
10/27/2025	Anna Belluaro	Manager	1025F0414: Review of WI, NY returns and updates to LA returns	4.00	
10/27/2025	Brian Trueman	Director	1025F0415: Big Lots state return review and updates	4.00	
10/27/2025	Brian Trueman	Director	1025F0416: Big Lots state return review and updates	1.00	
10/27/2025	Christopher Trout	Specialist	1025F0417: 2024 State Prep - TX	4.00	
10/27/2025	Christopher Trout	Specialist	1025F0418: 2032 State Return Revisions	3.50	
10/27/2025	Madeline Studer	Associate	1025F0419: Updating state returns	2.00	
10/27/2025	Madeline Studer	Associate	1025F0420: Updating state returns based on review comments	4.00	
10/27/2025	Natania Patterson	Senior Associate	1025F0421: Review AL, KS, VT, KY returns	3.50	
10/27/2025	Ozzy Botero	Specialist	1025F0422: Call Reviewing Return with N. Patterson (PwC): 2024 BLS and Subs KY Return	0.50	
10/27/2025	Ozzy Botero	Specialist	1025F0423: Complete Preparation of the 2024 BLI and Subs NE Unitary Return	3.50	
10/27/2025	Ozzy Botero	Specialist	1025F0424: Preparation of the 2024 BLS and Subs KY Return	3.50	
10/27/2025	Yoel Herrera	Associate	1025F0425: Big Lots, Inc. Creating city returns	2.50	
10/27/2025	Lesa Shoemaker	Partner	1025F0426: Big Lots state return review	0.50	
10/27/2025	Stella Huang	Senior Associate	1025F0427: Review KY cities tax returns and clear comments; review MI cities after updates	3.50	
10/28/2025	Anna Belluaro	Manager	1025F0428: Review of MT, VA, VT returns	4.00	
10/28/2025	Anna Belluaro	Manager	1025F0429: Updates for client review comments - separates and unitary returns	3.00	
10/28/2025	Brian Trueman	Director	1025F0430: Big Lots state return review and updates	4.00	
10/28/2025	Brian Trueman	Director	1025F0431: Big Lots state return review and updates	1.50	
10/28/2025	Christopher Trout	Specialist	1025F0432: 2033 State Return Revisions	3.50	
10/28/2025	Christopher Trout	Specialist	1025F0433: 2034 State Return Revisions	4.00	
10/28/2025	Jacob DeVendra	Associate	1025F0434: Big Lots, Inc. Working on unitary returns	3.00	
10/28/2025	Madeline Studer	Associate	1025F0435: WI return updates	1.50	
10/28/2025	Natania Patterson	Senior Associate	1025F0436: OIT update of AL	4.00	
10/28/2025	Natania Patterson	Senior Associate	1025F0437: OIT update VT, MA, and OK returns	4.00	
10/28/2025	Ozzy Botero	Specialist	1025F0438: Complete Preparation of the 2024 BLS and Subs KY Return	2.50	
10/28/2025	Yoel Herrera	Associate	1025F0439: Big Lots, Inc. continue creating city returns	4.00	
10/28/2025	Yoel Herrera	Associate	1025F0440: Big Lots, Inc. continue creating city returns	2.50	
10/28/2025	Yoel Herrera	Associate	1025F0441: Big Lots, Inc. creating city returns	4.00	
10/28/2025	Stella Huang	Senior Associate	1025F0442: First review CA return	1.50	
10/28/2025	Stella Huang	Senior Associate	1025F0443: Review KY cities and MO city tax returns	4.00	
10/29/2025	Anna Belluaro	Manager	1025F0444: Corresponding with client, delivery of returns	1.50	
10/29/2025	Anna Belluaro	Manager	1025F0445: Review of NJ, OK, PA returns	4.00	
10/29/2025	Anna Belluaro	Manager	1025F0446: Review of updates made to unitary returns	4.00	
10/29/2025	Brian Trueman	Director	1025F0447: State return review and address questions from M. Burris (Big Lots)	4.00	
10/29/2025	Brian Trueman	Director	1025F0448: State return review and address questions from M. Burris (Big Lots)	1.00	
10/29/2025	Christopher Trout	Specialist	1025F0449: 2035 State Return Revisions	4.00	
10/29/2025	Jacob DeVendra	Associate	1025F0450: Continuation of the revision of the KY unitary return	0.50	
10/29/2025	Jacob DeVendra	Associate	1025F0451: Revision of the CA unitary return	1.00	
10/29/2025	Jacob DeVendra	Associate	1025F0452: Revision of the KY unitary return	4.00	

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Date	Name	Position	Description	Hours	Total Compensation
10/29/2025	Jacob DeVendra	Associate	1025F0453: Revision of the OK unitary return	0.50	
10/29/2025	Jacob DeVendra	Associate	1025F0454: Revision of the VA unitary return	3.00	
10/29/2025	Madeline Studer	Associate	1025F0455: Big Lots state return review and updates	2.50	
10/29/2025	Natania Patterson	Senior Associate	1025F0456: Clear comments IA and OIT Support NJ	4.00	
10/29/2025	Natania Patterson	Senior Associate	1025F0457: Clear comments OR, review MT	2.00	
10/29/2025	Natania Patterson	Senior Associate	1025F0458: Review and clear comments for BLI-PA, WI returns	4.00	
10/29/2025	Ozzy Botero	Specialist	1025F0459: Complete updates to 2024 BLI and Subs VA Return	2.00	
10/29/2025	Ozzy Botero	Specialist	1025F0460: Update 2024 BLI and Subs IN Return based on further review comments	2.00	
10/29/2025	Ozzy Botero	Specialist	1025F0461: Update 2024 BLI and Subs MT Unitary Return based on further review comments	2.00	
10/29/2025	Yoel Herrera	Associate	1025F0462: Big Lots, Inc. continue creating city returns	4.00	
10/29/2025	Yoel Herrera	Associate	1025F0463: Big Lots, Inc. creating city returns	4.00	
10/29/2025	Yoel Herrera	Associate	1025F0464: Big Lots, Inc. Updating BLI MA Return	1.00	
10/29/2025	Stella Huang	Senior Associate	1025F0465: Finish review KY and OH RITA returns; review TX tax return	4.00	
10/30/2025	Anna Belluardo	Manager	1025F0466: Delivery of returns to client, including drafting transmittal letter	1.00	
10/30/2025	Anna Belluardo	Manager	1025F0467: Review of OR, PA, NJ and WI returns	4.00	
10/30/2025	Anna Belluardo	Manager	1025F0468: Updating returns for client review comments and questions	4.00	
10/30/2025	Brian Trueman	Director	1025F0469: Big Lots state return review and updates	2.00	
10/30/2025	Brian Trueman	Director	1025F0470: State return review and address questions from M. Burris (Big Lots)	4.00	
10/30/2025	Christopher Trout	Specialist	1025F0471: 2036 State Return Revisions	1.00	
10/30/2025	Jacob DeVendra	Associate	1025F0472: Reviewing the NJ Unitary return for revisions made	0.50	
10/30/2025	Jacob DeVendra	Associate	1025F0473: Revision of the GA unitary return	0.50	
10/30/2025	Jacob DeVendra	Associate	1025F0474: Revision of the IA unitary return	1.50	
10/30/2025	Jacob DeVendra	Associate	1025F0475: Revision of the IN unitary return	1.00	
10/30/2025	Jacob DeVendra	Associate	1025F0476: Revision of the KS unitary return	0.50	
10/30/2025	Jacob DeVendra	Associate	1025F0477: Revision of the MI unitary return	1.00	
10/30/2025	Jacob DeVendra	Associate	1025F0478: Revision of the OK unitary return	1.00	
10/30/2025	Jacob DeVendra	Associate	1025F0479: Revision of the TX unitary return	1.50	
10/30/2025	Jacob DeVendra	Associate	1025F0480: Revision of the WI unitary return	0.50	
10/30/2025	Natania Patterson	Senior Associate	1025F0481: Review IN, VA, MI returns	4.00	
10/30/2025	Natania Patterson	Senior Associate	1025F0482: Update BLS-PA and OIT issues	2.00	
10/30/2025	Yoel Herrera	Associate	1025F0483: Big Lots, Inc. Updating city returns	4.00	
10/30/2025	Yoel Herrera	Associate	1025F0484: Big Lots, Inc. Updating city returns	2.50	
10/30/2025	Yoel Herrera	Associate	1025F0485: Big Lots, Inc. Updating NY return	1.00	
10/30/2025	Yoel Herrera	Associate	1025F0486: Big Lots, Inc. XML Reviews	3.00	
10/30/2025	Lesa Shoemaker	Partner	1025F0487: Big lots compliance tax returns	0.50	
10/30/2025	Stella Huang	Senior Associate	1025F0488: CA gain/loss, review TX return and updates	4.00	
10/31/2025	Anna Belluardo	Manager	1025F0489: Corresponding with client, updating for client comments on KY, KS, NJ, VA	3.50	
10/31/2025	Anna Belluardo	Manager	1025F0490: Review of XML and efilings	2.50	
10/31/2025	Brian Trueman	Director	1025F0491: State return review and address questions from M. Burris (Big Lots)	4.00	
10/31/2025	Brian Trueman	Director	1025F0492: State return review and address questions from M. Burris (Big Lots)	2.50	
10/31/2025	Yoel Herrera	Associate	1025F0493: Big Lots, Inc. Updating OR City returns	2.50	
10/31/2025	Yoel Herrera	Associate	1025F0494: Big Lots, Inc. XML Reviews	4.00	
10/31/2025	Yoel Herrera	Associate	1025F0495: Big Lots, Inc. XML Reviews	1.00	
10/31/2025	Stella Huang	Senior Associate	1025F0496: Finish CA gain/loss calc, XML review and submit returns	3.50	
10/31/2025	Stella Huang	Senior Associate	1025F0497: Updates to CA return, review OR city returns after updates	4.00	
11/2/2025	Natania Patterson	Senior Associate	1125F0498: Reviewing state returns	1.50	

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Professional Services by Project, Professional, and Date - Fourth Interim Application Period

Date	Name	Position	Description	Hours	Total Compensation
11/3/2025	Anna Belluardo	Manager	1125F0499: Documentation, delivery of updated returns and XML review	2.00	
11/3/2025	Brian Trueman	Director	1125F0500: State return review and address questions from M. Burris (Big Lots)	2.00	
11/3/2025	Jacob DeVendra	Associate	1125F0501: Big Lots, Inc. XML Reviews	0.50	
11/3/2025	Yoel Herrera	Associate	1125F0502: Big Lots, Inc. XML Review	1.00	
11/3/2025	Lesa Shoemaker	Partner	1125F0503: Big lots compliance tax returns	1.00	
11/3/2025	Stella Huang	Senior Associate	1125F0504: Address MS e-file rejection	1.00	
11/4/2025	Anna Belluardo	Manager	1125F0505: E-filing tax returns	0.50	
11/4/2025	Brian Trueman	Director	1125F0506: State return efile submission and correspondence with M. Burris (Big Lots)	1.00	
11/4/2025	Stella Huang	Senior Associate	1125F0507: Address e-file rejections for MA and NY returns	1.50	
<i>Subtotal - 2024 Tax Compliance Services</i>				<i>1,090.00</i>	<i>\$0.00</i>
Total - Hours and Compensation Sought - Fixed Fee Services				1,090.00	\$0.00